

BIENNIAL REPORT
OF THE
SUPERINTENDENT
OF THE
FLORIDA HOSPITAL FOR THE INSANE,
1903 AND 1904.

Chattahoochee, Fla., December 31, 1904.

To the Honorable Board of State Institutions, State of
Florida, Tallahassee, Fla.

Gentlemen—I have the honor to submit herewith report of the condition, management and progress of the Florida Hospital for the Insane, with data showing movement of population, disbursements, etc., for the biennial term beginning January 1, 1903, and ending December 31, 1904.

You are respectfully referred to the various tables for full details. Briefly, during the year 1903 there were admitted 237, and in 1904, 305, new patients. The whole number treated during the first year of the term was 934 and in the second year, 1039. The daily average for the first year was 717 and for the second, 759. The greatest number under treatment on any one day in 1903, was 736 and in 1904, 795.

The population January 1st, 1903, was 697 and admissions as above noted, 237. The discharges for that year: Restored 80; improved 5; unimproved 3; not insane 2; eloped and not returned 6; died 104; total leaving Hospital 200, giving us a net gain during the year of 37 and the population at its close of 734. Admitted in 1904, 305;

discharged; restored 125; improved 5; unimproved 3; eloped and not returned 13; died (of which 3 were absent on furlough) 146; total 292; a net gain of 13 for the year and of 50 for the term. Thus our population at the date of this report (Dec. 31st, 1904), is 747.

The percentage of recoveries, based on number treated, was, for 1903, 8.56 per cent.; for 1904, 12.30 per cent. Based upon new admissions, for 1903, 33.7 per cent, for 1904, 40.9 per cent.

The percentage of deaths was, for 1903, 11.11 per cent. and for 1904, 14.05 per cent.

During this biennial term and especially during the last year, we received an unusually large number of helpless and feeble patients, including many senile and chronic cases. Statistics show that we do not receive as many acute cases as do the hospitals for the insane in the north, hence our percentage of recoveries is not so great, the greatest number of recoveries being from acute cases. The large number of these cases not only reduces the percentage of recoveries but materially increases the number and percentage of deaths. Tables numbers 1 and 2 show the movement of population and tables numbers 22 and 23 show the disbursements for the term.

EMPLOYMENT.

Believing that the proper management, discipline and control of the insane, with judicious employment, contributes more to their recovery than medicine, it is our practice to encourage the employment of as many of the patients as practicable at something that affords both mental and physical recreation and is at the same time beneficial to the Institution.

Of the men we have quite a number employed in the shops and about the farm in various ways and a number going with the teams to assist in loading and unloading. We also make all our mattresses. Besides a large amount of sewing in the regular sewing rooms which is practically all done by patients, many ladies do sewing and fancy work on the wards. See table number 14 for amount of sewing thus accomplished.

The patients all do their work willingly and in fact most of those physically able are anxious for employment; yet a few need encouragement. It is forbidden to insist on any patient working unless it is for his good. A great deal of the ironing at the laundry is done by the colored female patients directed and assisted by regular employees of their own sex and color. Practically all of the washing and much of the ironing is done by machinery which is very satisfactory. The laundry is kept busy five and one-half days each week.

With each party of patients employed there are always regular attendants to direct and assist in the work.

REPAIRS.

We have endeavored to keep the buildings, sewer system, water works and heating apparatus in good condition. Among many items of more or less importance, which have been accomplished along this line, I might mention the following: We have re-covered the old Foreman house with cypress shingles, added four steam meat roasters, two four bushel vegetable cookers, and an eighty gallon jacketed kettle to the main kitchen, doing away with old ones of smaller capacity which had given out. We have also purchased and installed several dozen new iron hospital beds of latest pattern with which most of the white wards are now equipped; also new chairs, rockers, etc.

For more extensive items which are of a permanent nature, I beg to refer you to those under the head of Improvements.

FARM.

The farm has been cultivated as usual and with fairly good yield considering the cold weather and character of the soil. There has been added to the farm under cultivation about twenty acres of "new ground". The cost of getting this land ready for the plow was practically nothing as the Manager of the farm did the work with his regular force, assisted by patients. The wood on this land was cut into firewood for use at the Hospital. We have kept an account of all expenses connected with the farm and credited it with all hauling, etc., done for the Hos-

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pital and a nice margin of profit has developed from its operation. See tables numbers 20 and 21 for details. The hauling of provisions, wood, etc., for the Hospital is a considerable item and with the farm work, keeps five double teams busy. In addition to our regular hauling we did all the hauling of material for the new buildings erected both before and since the fire. Also all machinery and other equipment.

DAIRY.

We now have in the Dairy Department thirty-six head of milch cows, one Jersey bull, and twenty-six head of young cattle of which twenty-one are heifers. Other cows and calves have been disposed of for beef. As a result of this thinning out we now have a fine dairy herd, mostly of young milkers and at the same time there has been a material increase in the herd. Tables Numbers 18 and 19 show the receipts and expenditures under this head and the Dairy is shown to be a paying enterprise.

POULTRY YARD.

This is comparatively a new venture at this Hospital but has already proven a decided success. From it we have received in two years 2924 dozen eggs and butchered 2140 fowls, besides continuously increasing and improving our stock which now number 125.

OTHER LIVE STOCK.

Several of the mules have given out during this term necessitating the purchase of younger animals to take their place. Four mules and two horses were purchased at an aggregate cost of \$925.00 above receipts of old stock of which four were sold. With few exceptions we now have an excellent lot of farm stock.

IMPROVEMENTS.

By economy in management we have been able to add, during this biennial term, many improvements, both in buildings and equipment. The aggregate of these which

will be found by reference to Tables Nos. 22 and 23, amounts to \$13,228.59 and this does not include nearly eight thousand dollars spent as a direct result of our fire. (Reference to replacing property destroyed by fire will be found under separate head.) This amount is far greater than I was able to report at the close of the last term, rendered possible, partly by greater experience in management and partly by the absolute necessities of the situation. Below I beg to refer in a brief manner to some of them.

COLORED FEMALE BUILDING.

During the months of September and October, 1903, we erected and equipped an entirely new building for the accommodation of colored female patients. This building is located in the north-east corner of the enclosure proper, directly east and connecting with the other buildings occupied by this class of patients. Building is two-story brick with metal roof, 27 by 122 feet. The lower floor is cemented and is utilized for a dining room where all colored female patients eat.

A portion of the second floor is used as a hospital ward and the remainder as a large dormitory for convalescents. The cost of the building completed, was \$1763.50.

POWER HOUSE, ELECTRIC LIGHT PLANT AND SHOP.

By the erection of this building we were able to concentrate these three important divisions of our work which were formerly on opposite sides of the premises, thus securing maximum results from a minimum expenditure of time, labor and fuel. It is a one story brick with metal roof and brick partitions and is practically three separate buildings under one roof. Size, 28 1-2 by 120 feet and cost \$1500.00.

Many extensive improvements were also made to the equipment of these plants. A new 125 horse power return Tubular boiler was installed along side the old boiler and connected so that they may be used separately or when the severity of the weather requires it they may be used together.

From these boilers is now supplied all the power required for the light-plant and shop, heat for the entire hospital and steam to the laundry and kitchen. The initial cost of the new boiler was \$1221.00.

Equally important was the installation of a new electric generator set by The General Electric Company of Schenectady, N. Y.; it is a 50 K. W. direct connected unit with marine type engine. The cost was \$2578.40 at the factory. Other electrical supplies and appliances were added at additional cost of \$150.00, giving us duplicate plants both for heating and lighting. Should an accident occur to one of these the secondary plant could be put into operation within three minutes, an important matter in an institution of this kind.

SHOP.

Many new tools have been added to this department, chief of which is a Forbe's Combine Hand and Power Pipe Cutting and Threading Machine, cutting and threading pipe from one to four inches, a valuable addition to the shop.

WATER WORKS.

The Pumping Station has been moved from its former location to which the water was led by canal and a new station built at the western end of the main dam. An additional turbine wheel and pump, duplicates of those already in use, were purchased and installed. These wheels can be used separately or in series upon one or both of the pumps as circumstances require.

The 60 H. P. boiler formerly used to supply steam to the light plant was overhauled, repainted, and moved to the water works plant and an Advance Duplex Pump, 10x6 x10, was bought which now gives us relief when extremely low or high water renders the turbine useless, thus removing a standing menace to our water supply. Improvements to Water Works Plant cost \$1100.39.

WHITE FEMALE BUILDING.

The removal of the Electric Light plant from its old location left us an excellent brick building 23 by 80 feet with slate roof and in accordance with instructions from your honorable body we have raised the roof and added another story. The old walls being unusually thick this is now one of the strongest and best appearing buildings at the Hospital. It is now ready for occupancy and will be used as a white female hospital which has become an absolute necessity because of the congested condition of this department. The cost of rebuilding and improving this was \$1085.32 or \$85.32 more than my estimate furnished you before commencement of work.

CLOSETS AND PLUMBING.

Many new flush water closets and urinals of latest pattern and design as well as several procelain lined bath tubs have been added to the various departments. The amount so expended reaches the sum of \$1491.28. The piping, etc., necessary to install this has been included in Miscellaneous Improvements. Expenditures for other items of improvement too numerous to mention aggregate \$2338.70 bringing the grand total under this head to \$13228.59 as shown by the following:

RECAPITULATION.

Colored Female Building	\$ 1763 50
Power House, Elec. Light Station and Shop...	1500 00
Boiler	1221 00
Electric Generator Set	2578 40
Other Electrical Purchases	150 00
Water Works Plant	1100 39
White Female Hospital	1085 32
Closets, Plumbing, Etc	1491 28
Miscellaneous Improvements	2338 70

Grand Total for Improvements\$13228 59

(Note—In the items for buildings as well as other improvements as above specified nothing was reckoned for labor. All work of installing machinery, plumbing, etc.,

as well as all building with the exception of about \$300.00 paid out for an extra brick mason, was done by our regular-employees with such assistance as the patients could render. The cost of buildings therefore, represents simply the cost of materials. Their actual value is many thousand dollars more than shown above. For instance the colored female building which is shown to have cost us but \$1763.50 could hardly be duplicated by contract for less than \$4000.00).

MEDICAL DEPARTMENT.

We have had no serious epidemic or disease except a slight epidemic of measles.

It is with regret that I have to chronicle the death of one of our patients by suicide. This patient, a white man, had been here a long time and was in the best department. One morning after breakfast he climbed to the second story veranda and jumped off, falling on his head and causing instant death by concussion of the brain.

We have quite a number of epileptics and other chronic cases that require only the regular routine treatment and do not require the constant attention and time of the physician as do the acute cases. However the physician is kept quite busy and I believe there is not another hospital for the insane in the United States with an equal number of patients that does not have three or more regular physicians.

INCREASE IN INSANITY.

Inquiry is often made as to the increase in insanity compared to the increase in population. Statistics show that the percentage of insane as compared to the population is constantly on the increase.

Dr. J. F. Auer, Superintendent of the Springfield State Hospital of Maryland, says in speaking on this subject: "Statistics show a large increase in insanity each year out of proportion to the increase in population and the cry in all the states is for more room and the enlargement of hospitals for the insane." The figures for the State of Maryland which I think may be safely accepted as an average, show a startling condition of affairs:

Year.	Population.	Insane.	Ratio.
1860	687,049	405	1 to 1,696
1870	780,894	733	1 to 1,065
1880	934,943	1,857	1 to 503
1890	1,042,390	1,785	1 to 584
1900	1,188,044	2,527	1 to 470

(Note—The feeble minded are not included in the above figures; if so, they would almost double the ratio.)

Statistics for other southern states show a corresponding increase.

I regret that the records of this Hospital are not sufficiently complete to enable me to give a comparative statement as to the increase in Florida but from the best data obtainable the increase has been from 1 to 1566 in 1890 to 1 to 707 at the present time. I think this is fairly reliable.

Dr. T. O. Powell, Superintendent of the Georgia State Sanitarium at Milledgeville, Ga., in his admirable report of that Institution for eight months of the year 1904, says in part:

"From the census report of 1860 it will be seen that there were only forty-five insane negroes in the State in a population of four hundred and sixty-five thousand six hundred and ninety-eight (465,698), or one insane negro to every 10,584 of population. I do not think there can be any doubt as to the accuracy of the census enumerators for there was no family pride to prevent a correct return, and their owners would have hardly paid taxes on the insane. According to the above statement it will be readily seen that the negroes in Georgia up to 1860 were almost entirely immuned from insanity; indeed, up to 1867 they were the healthiest class mentally and physically in this country, almost free from any insane or tubercular diathesis. The hereditary tendencies and susceptibilities to these maladies now are simply alarming, and from very slight exciting causes these maladies are readily developed. But for the fearful fatality of the insane negro from tuberculosis they would soon be equal to the number of white insane in the State in proportion to their population. This increase will continue with both the white and colored race just so long as the laws of health and heredity are disregarded, and the defectives and depraved are

allowed to intermarry and perpetuate this class with unstable mental integrity. Standing upon the border-line of these maladies which need only some slight cause to tumble them over. No individual that has an alcoholic, neurotic, depraved or tubercular diathesis, or epileptics, should intermarry with the expectation of having vigorous, healthy children. Heredity is that biological law by which all beings endowed with life tend to repeat themselves in its posterity. This is an inexorable law, and violation of it means disease, depravity, crime and suffering. While insanity is developed from a variety of causes, and they are much more operative now than they were years back, some of us are much more susceptible to it than others from hereditary tendencies. Under these circumstances the unstable brains are totally unable to combat successfully the strains that they are subjected to, and while it is true that any one is liable to brain disease under certain conditions, it is also true that those who are born of vigorous, healthy parents, free from inherited morbid tendencies, and are obedient to the hygienic laws, are better prepared to resist the attacks of disease.

As to the insane of Georgia, you will see from the census report of 1890 that the increase of insanity is more apparent than real, as the per cent. at that time was only 1 to every 1,012, so it is not out of proportion to the increase of population. But the increase in the United States, especially in some of the States, is really alarming, and I feel justified in saying that it is only a question of time, if the same conditions continue to exist that now exist, when the per cent of insane to the population of Georgia will be one to every four or five hundred, and the responsibilities of the care and welfare of this unfortunate class will rest upon those that are blessed with good mental health, and should we not show our appreciation of this the greatest blessing of this life by providing amply in every way possible for their comfort and restoration, for not one of us can tell how soon we or some of our loved ones may be thus afflicted. There are but few families now in Georgia that have not had directly or remotely one or more afflicted with brain disease."

FIRE LOSS.

As is generally known over the State the Hospital was visited during this term by what threatened at one time to wipe out the entire Institution as to buildings. The fire, then just started, was discovered by the night watchman about one o'clock in the morning of July 1st, 1904. It was in the steam drying room of the laundry. This dry room was built of wood and from constant exposure to the heat of the steam pipes by which the clothes are dried offered a constant menace to the safety of the plant. The room not being of sufficient capacity to perform its work during the day, it was filled just at night and that quantity dried during the hours the plant was closed. From some reason not apparent, the room and then the building ignited. The flames quickly spread to the Electric Light Station and Power-House adjoining, and a little later to the White Male Hospital. These are the only buildings actually afire at any time although the Colored Male Building was on the point of catching and would have done so but for constant attention and work little short of heroic. As soon as it became evident that danger threatened the Hospital proper we devoted our entire effort to emptying the buildings and so securing the patients that no harm could come to them. This I am glad to say, we accomplished, and no one was injured or escaped. One of the great drawbacks was the darkness, for the light wires were early severed thus leaving us no light but that from the burning buildings. In this connection I feel that too much could hardly be said in praise of the efficient work of the employees on this occasion and to particularize would be invidious. All responded promptly to the fire alarm and each seemed to earnestly desire to do his utmost for the helpless patients, and for the preservation of the Institution. It is a matter also, of considerable regret that several employees suffered material losses by reason of having personal effects in the laundry and power house, both of which were totally destroyed.

It is a matter of much congratulation that the fire occurred at the particular season that it did as but little light was necessary during these months and steam for heating was not required. As the boilers were not injured we immediately begun to clear away the debris and in

a few days were able to get sufficient steam for cooking. The complete restoration of the laundry plant however, required about three months as an entirely new brick building had to be erected and some time was lost in securing the materials at right prices. The light plant was put in its former excellent condition (it was practically new at the time of the fire), and the shops were improved as nothing but modern tools of latest pattern were purchased to replace those destroyed. The laundry plant is as modern and complete as was possible to procure. All metal washers were gotten instead of the cheaper wooden shell affairs with which the old plant was equipped. Two all metal drying rooms not only give us much greater capacity but remove all danger from fire in that connection. Other improved machinery now enables us to take care of double the work possible in the old plant which even before the fire was altogether inadequate to the need of the Institution.

Laundry Building—The building erected is a two-story brick with metal roof. The lower floor where all washing is done is cement floored with open drains. The second floor is plastered and finely finished. The entire building is well ventilated, the second floor where all the ironing is done, besides twenty large windows, has three large ventilators in the roof. The building is 28 by 80 feet and makes an excellent appearance.

The building to replace the light station and power house was identical with that destroyed by fire. This had been built but a few months before and a complete description will be found under the head of Improvements in this Report.

All the work of repairing and rebuilding was done by our regular force of employees, assisted by patients, save only the repairs to the electric generators which had to be shipped to the factories, and about \$150.00 paid for the services of an extra brick mason.

Thus by doing all the building and repairing at no extra cost and by close and conservative buying of new machinery I am able to report that the entire cost of replacing all our fire losses was only \$7907.77 and only \$1754.02 more than the insurance received, while the increased values of building alone aggregate several times that, to say nothing of improvements in equipment.

AMUSEMENTS.

We continue the practice of having weekly dances for the benefit of the patients. These gatherings are eagerly anticipated and greatly enjoyed.

During the day, many of them amuse themselves with cards, checkers and other games.

We have also equipped each recreation yard with patent roller—coaster swings manufactured by the Live Oak Novelty Works of Live Oak, Fla.

RELIGIOUS SERVICE.

Services are regularly conducted by Rev. Dr. W. H. Carter of Tallahassee and Rev. A. M. Mann of Chattahoochee in addition to which we have had the pleasure of listening to other eminent and cultured ministers.

RECOMMENDATIONS.

The next Legislature should bear in mind that our institution will soon be crowded to its utmost capacity. We have room for only 800 and 747 now belonging to the Hospital. Some departments have already reached their maximum and before the end of the next biennial term and before the next legislative session the entire Institution will have reached its limit. In view of this, it is important that the future welfare of our poor unfortunates throughout the State be provided for by an appropriation for new buildings. This is a very grave question and the responsibility for providing suitable quarters and ample room rests with your Honorable body and the next Legislature. The best that can be done on the grounds here, as I see it, is to build entirely new quarters for the colored males on the east side of the Hospital and give the present colored male building to the white men. This building would require renovation and repairing but the expense would not be great and when completed would give us a very comfortable and satisfactory building for the white male department.

This arrangement would also further separate the two departments and remove the colored men more to themselves and give them sufficient ground for exercise yards

which is not possible under present conditions. The new building if erected as above suggested, should be of brick with metal roof and cornice, and large enough to accommodate 225 colored men. Estimated cost of the building, complete, of a character and appearance to correspond with the other Hospital buildings, together with pipes and radiators for steam heating and furnished for occupancy, \$20,000.00. With such a building and the changes possible therewith, we would have plenty of room for the natural increase for a number of years.

Another thing which will soon demand attention. Before another winter practically all the steam pipes will have to be replaced by new ones as the old pipes are completely worn out. This is imperative but the expense of the same has been included with the other items under "Repairs and General Maintenance" and estimated at .05 1-3 per capita per day or \$14541.60 per annum.

In estimating the expense of the Institution for the next term I have had in mind the most economical administration and necessary supplies, repairs and service. The Superintendent of the Georgia State Sanitarium asks for .35 per day for General Maintenance to be calculated on number of patients in the Hospital at the end of each month and this number is used as a basis for allowance for each succeeding month thus securing a constantly increasing allowance. In the estimate herein I have used the number now belonging to the Hospital as a basis of calculation and while the amount asked for can be made to give these poor unfortunates some of the comforts of life, certainly a less appropriation would be unjust to them and to our State itself.

ESTIMATE FOR MAINTENANCE, PER ANNUM.

Pay roll.....	\$27,265 50
Commissary Supplies and Medicines	29,992 05
Clothing and Bedding	19,085 85
Repairs and General Maintenance	14,541 60
Transportation of State Agents and Patients..	6,000 00
Total Per Annum	\$96,885 00

The amounts asked for in the first, fourth and fifth items will be absolutely necessary and are scarcely more than has been spent during the past few years. Any less appropriation therefore, than the total amount above, will be at the expense of the clothing and food supplies. For further information I beg to submit the above figures reduced to a per capita basis.

ESTIMATE PER CAPITA, PER DAY AND MONTH.

Pay roll of Officers, Physician and all other employees:

Total per month, \$2272.125. Per capita, per day \$.10.

Com'sy Supplies and Medicine, per capita, per month \$3.35. Per day .11.

Clothing and bedding per capita, per month, \$2.13. Per day .07.

Repairs and General Maintenance per capita, per month, \$1.63. Per day .05 1-2.

It will be remembered that the purchase of new furniture to replace that worn out and condemned as well as to meet the requirements of an increasing population, repairs of every description, painting, etc., etc., are included in the last item.

No estimate is given in the foregoing table for the erection of new buildings as there is a grave question whether it is best, all things considered, to make an addition as outlined in this report, or to establish a branch Hospital in a more accessible and desirable location near the center of the State. This is left to the discretion of the Board and Legislature to whom I will be glad to give the result of investigation and deep consideration, should they so desire. That some provision for additional quarters must be made and that very soon, there can be no question.

ACKNOWLEDGEMENTS.

I desire to take advantage of this opportunity of publicly expressing the obligation of the management for many kindness extended during the term. To our Chaplain, Dr. W. H. Carter, as well as to various others, we are indebted for magazines and other periodicals for our library. Dr. Carter has been especially active in collecting and presenting several hundred volumes of the standard

magazines all handsomely bound. These with the various papers which we regularly receive, serve to greatly ameliorate the condition of those so unfortunate as to be here.

The following papers are regularly received for which we are indebted to the publishers thereof:

The Jacksonville Times-Union, (Daily); The Brooksville Star, (Weekly), The Jacksonville Metropolis, (Daily); The Orlando Sentinel, (Weekly); The Pensacola Journal, (Daily); The Gainesville Sun, (Weekly), The Pensacola News (Daily); The Lake City Index, (Weekly); The Capital of Tallahassee, (Daily).

The State Board of Health have been very kind in promptly furnishing us with analysis of all bacteriological specimens sent them for which they have our best thanks.

The staff and other employees of the Hospital have rendered excellent service. With but few exceptions they have been zealous, faithful and loyal. This service I have been anxious to reward with promotion and increased salaries where circumstances permitted.

Finally, Gentlemen of the Board, permit me to express my keen appreciation of the continuation of your kindness and support in the many trying circumstances which have arisen during the term just closed. These oftentimes perplexing situations ever require the wisest counsel and advice, such as you and each of you, have liberally supplied and without which my lot would have been rendered much less desirable. Especially advantageous was your assistance during the trying times following the fire. Equally courteous has been your honorable Secretary who has at all times rendered cheerful and prompt attention to the many matters with which we have been concerned.

Respectfully submitted,
V. H. GWINN, M. D.,
Superintendent.

THE REPORT OF THE STATE AUDITOR OF FLORIDA

On the Financial Transactions of the Administrative Officers for the years 1903 and 1904.

State of Florida,
Executive Department,
Tallahassee, April 12, 1905.

Hon. Park M. Trammell,
President of the Senate.

SIR—I have the honor to transmit herewith report from the State Auditor on the several cabinet offices, and would most respectfully recommend that the same be spread upon the Journal.

Very respectfully,
N. B. BROWARD,
Governor.

Tallahassee, Fla., April 10th, 1905.

Gentlemen of the Senate and House of Representatives:

In compliance with the requirements of Chapter 5119, Laws of Florida, creating the Office of State Auditor, I have the honor to report that I have made a careful examination and a complete check of the books, records, accounts and vouchers in the Offices of Secretary of State, Comptroller, Treasurer and Commissioner of Agriculture, these being the only Cabinet Officers who handle any portion of the public money, and herewith I submit a statement covering the financial transactions of each of these offices for the years 1903 and 1904, as follows:

The Secretary of State received for both years:

Corporation Charter Fees	\$32,506 00
Sale of books, pamphlets, etc.	514 96
Sale of old furniture, carpets, etc.	91 50
	\$ 33,112 46

All of which was duly paid into the State Treasury.

The Comptroller has a most complete and thorough system of keeping all accounts in his office, both with the State Treasurer and with the various County Officials throughout the State. He keeps a record of all warrants issued by him, as the law directs, and has proper vouchers therefor.

Consolidated statement Comptroller's account receipts and disbursements:

Balance in Treasury January 1st, 1903	\$1,092,458 26
<i>Receipts during 1903—</i>	
License taxes, including Ins. Co. premium tax	\$ 321,828 67
Taxes	524,230 64
School and Seminary Funds and interest	616,588 86
Hire State Convicts	156,687 78
State Property Fund	12,450 00
Interest on Deposits	14,822 61
Tax Certificates, cost and interest	57,391 14
Taxes on Commissions	2,398 00
Paid in by Secretary of State	16,047 71
Paid in Comr. Agriculture, fertilizer stamps	22,761 58
State Property Fund transferred ..	31,515 00
Indian War Claim transferred ..	25,000 00
Settlements delinquent officers	1,698 60
Revenue refunded	216 68
Fine imposed by R. R. Commission ..	200 00
	<hr/> \$1,803,837 27
	<hr/> \$2,896,295 53
Disbursements during year 1903 ..	2,392,476 96
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Comptroller's balance January 1st, 1904	\$ 503,818 57
Comptroller's balance January 1st, 1904	\$ 503,818 57

Receipts during 1904—

License taxes, including Ins.	
Co. premium tax	\$ 333,341 99
Taxes	595,950 09
School and Seminary Funds and interest	60,717 47
Hire State Convicts	158,001 22
Interest on deposits	9,666 65
Tax Certificates, costs and interest	87,480 48
Paid in by Secretary of State	17,064 75
Taxes on commissions	3,140 00
Paid in by Comr. Agriculture, fertilizer stamps	28,520 93
Settlement delinquent officers	34 65
Revenue refunded	50
Fines under military code...	37 50
Sales Supreme Court Reports	1,200 00—\$1,295,156 23

 \$1,798,974 80

 Disbursements during year
1904 ..

 1,299,176 85

 Comptroller's balance Jan-
uary 1st, 1905 ..

\$ 499,797 95

 Outstanding warrants Jan-
uary 1st, 1905 ..

 5,854 94

 Amount that should be in
Treasury Jan. 1st, 1905

 \$ 505,652 89

In checking the Tax Redemption Account of his department, I began with the opening of the account, September 1st, 1901, and brought my examination up to March 15th, 1905, thus covering and verifying all previous checkings of this account:

 The total receipts, sales and
redemption tax certificates,
cost, interest ..

\$529,023 37

 Total distributions to coun-
ties ..

\$275,891 96

 Distributed to State hereto-
fore ..

74,034 27

Distributed to State 1903...	57,391 14	
Distributed to State 1904...	87,480 48—	494,797 85

Balance undistributed		\$ 34,225 52
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Said balance of \$34,225 52 being then on deposit with the Capital City Bank, of Tallahassee, awaiting distribution to the State and the several counties.

The Treasurer keeps a correct account with each of the several Funds, and also such funds as he is *ex-officio* treasurer of, and has a complete record of every warrant paid by him, as required by law.

Statement receipts and expenditures Treasurer's office:

Balance in treasury as reported last examining committee		\$1,092,458 26
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Total receipts 1903—

January	\$135,079 71	
February ..	84,399 90	
March ..	62,348 23	
April ..	179,671 47	
May ..	107,511 83	
June ..	354,148 12	
July ..	239,094 82	
August ..	58,012 06	
September ..	196,531 18	
October ..	73,265 50	
November ..	247,339 08	
December ..	66,435 37—	\$1,803,837 27

		\$2,896,295 53
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Total disbursements 1903—

January	\$152,527 97	
February ..	62,255 13	
March ..	34,094 30	
April ..	95,055 34	
May ..	55,314 95	
June ..	597,919 31	
July ..	602,996 84	
August ..	98,428 85	
September ..	282,279 29	
October ..	216,215 64	
November ..	111,975 80	
December ..	79,570 71—	\$2,388,634 13

Balance in treasury Jan- uary 1st, 1904		\$ 507,661 49
Total receipts 1904—		
January	\$174,433 24	
February ..	84,835 80	
March	65,852 09	
April ..	145,054 60	
May ..	153,331 54	
June	73,013 10	
July ..	192,864 79	
August	23,840 64	
September ..	32,681 54	
October ..	49,938 07	
November ..	232,309 34	
December ..	66,976 51	\$1,295,131 26
		<hr/>
		\$1,802,792 66
Total disbursements 1904—		
January ..	\$289,222 62	
February ..	79,898 77	
March ..	43,147 22	
April ..	144,503 02	
May ..	71,068 82	
June ..	87,734 73	
July ..	188,350 73	
August ..	43,616 42	
September ..	33,521 65	
October ..	153,524 37	
November ..	118,078 09	
December ..	44,497 33	\$1,297,163 77
		<hr/>
Treasurer's balance January 1st, 1905		\$ 505,628 89
Warrant No. 2964C Pension Fund, paid by error (cor- rected since Jan. 1st)		24 00
		<hr/>
Balance on hand		\$ 505,652 89
<i>Agricultural College Fund—</i>		
Balance on hand		
Jan. 1, 1903.....\$	42 58	
Total receipts 1903-4	17,398 50	\$17,441 08
Total disbursements 1903-4	17,438 45	
	<hr/>	

Balance on hand		
Jan. 1, 1905	2 63	\$2 63
<i>Experimental Station Fund—</i>		
Balance on hand		
Jan. 1, 1903	206 79	
Total receipts 1903-4	30,010 50	30,217 29
Total disbursements		
1903-4	30,215 60	
	<hr/>	
Balance on hand		
Jan. 1, 1905	1 69	1 69
<i>University of Florida Fund—</i>		
Total receipts 1903-4	46,566 82	
Total disbursements		
1903-4	46,549 93	
	<hr/>	
Balance on hand		
Jan. 1, 1905	16 89	16 89
<i>Gymnasium Fund—</i>		
Total receipts 1903-4	2,500 00	
Total disbursements		
1903-4	2,299 50	
Balance Jan. 1,		
1905	200 50	200 50
	<hr/>	
<i>Fire Loss Fund—</i>		
Total receipts 1903-4	7,318 56	
Total disbursements		
1903-4	6,549 09	
	<hr/>	
Balance Jan. 1,		
1905	769 47	769 47
<i>Mess Hall Fund—</i>		
Balance Jan. 1,		
1903	13 94	
Total receipts 1903-4	15,481 03	15,494 97
	<hr/>	
Total disbursements		
1903-4	15,362 24	
	<hr/>	
Balance Jan. 1,		
1905	132 73	132 73

Station Incidental Fund—

Balance on hand

Jan. 1, 1903.... 167 74

Total receipts 1903-4 2,409 93 2,577 67

Total disbursements

1903-4 2,507 49

70 18

70 18

Morrill College Fund, White—

Balance on hand

Jan. 1, 1903..... 884 56

Total receipts 1903-4 25,000 00 25,884 56

Total disbursements

1903-4 20,175 49

Balance on hand

Jan. 1, 1905..... 5,709 07

5,709 07

Morrill College Fund, Colored

Balance on hand

Jan. 1, 1903.... 9,871 83

Total receipts 1903-4 25,000 00 34,871 83

Total disbursements

25,768 24

Balance on hand

Jan. 1, 1905..... 9,103 59

9,103 59

Florida School Blind, Deaf and Dumb, Fund—

Receipts 1903 4..... 18,469 72

Disbursements 1903-4 18,374 42

Balance on hand Jan. 1, 1905 95 30

95 36

*South Florida Military College Fund—**Current Expenses—*

Total receipts 9,068 07

Total disbursements 8,997 69

Balance on hand Jan. 1, 1905.... 70 38

70 38

*South Florida Military College,**Improvement Fund—*

Total receipts 2,668 17

Total disbursements	2,618 17	
Balance on hand Jan. 1, 1905....	50 00	50 00
<i>Florida Agricultural Institute Fund—</i>		
Total receipts	5,000 00	
Total disbursements	1,036 15	3,963 85
<i>Florida Hospital Insane, Fire Fund—</i>		
Total receipts	6,025 07	
Total disbursements	6,024 05	
Balance on hand Jan. 1, 1905....	1 02	1 02
<i>State Normal and Industrial School Fund—</i>		
Total receipts	883 48	
Total disbursements	None	
Balance on hand Jan. 1, 1905....	883 48	883 48
Grand balance in treasury January 1, 1905		\$526,723 67

Beginning immediately after the close of business on December 31st, 1904, I made a thorough examination of the books and transactions of his office for the said years of 1903 and 1904; counting the cash in the vaults and ascertaining the amount on deposit; listing the bonds, etc.

He had on hand and on deposit, cash, securities and bonds, as follows:

Cash (currency and coin) in vault	\$ 6,167 21	
Cash Items (employees receipts, requisitions	89,758 66	
Deposited in banks	430,773 80—	\$ 526,699 67
Bonds in Agricultural College Fund	153,800 00	
Bonds in Seminary Fund..	122,300 00	
Bonds in State School Fund..	1,048,567 00—	\$1,324,667 00
Bonds to secure deposits in banks		\$ 421,500.00

The records and accounts of the Commissioner of Agriculture are correctly kept and show the following receipts for the years 1903 and 1904.

Received from land sales.....\$132,041 34

Received from sale of fertilizer

stamps 51,282 51—\$183,323 85

Said amounts being promptly paid into the State Treasury.

The revenue derived from the leasing of convicts is paid directly into the Treasury by the lessees and is not handled by the Commissioner of Agriculture.

All of these officials have excellent systems of keeping their accounts, their books are neatly and correctly kept by their force of very efficient clerks, under their supervision, and all vouchers, warrants, reports and other data are carefully filed and preserved in such a systematic manner as to be readily accessible at all times.

As each of these officers has compiled and published a report showing in detail a complete history of all the transactions of his office and as I checked and verified every item having any connection with the public funds before publication thereof, I have deemed it sufficient to report the result of my findings in the foregoing manner, without repeating in detail the matters set out in their reports.

All of which is respectfully submitted:

ERNEST AMOS,
State Auditor.